

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Blue River Valley Schools (3405)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11100 Elementary	\$963,804	\$1,127,127	\$1,144,637	19%	2%
	11300 High School	\$885,907	\$1,003,198	\$1,049,250	18%	5%
	11355 Academic Honors - High Ability Student Program	\$0	\$9,000	\$16,344	n/a	82%
	11410 Agriculture A	\$36,074	\$37,716	\$34,633	-4%	-8%
	11450 Consumer and Homemaking	\$26,022	\$45,390	\$46,414	78%	2%
	11470 Business Education	\$46,319	\$54,579	\$57,237	24%	5%
	11520 Area School Participation	\$0	\$21,177	\$32,777	n/a	55%
	11630 High School	\$0	\$2,532	\$0	n/a	-100%
	12100 Gifted and Talented	\$11,645	\$7,958	\$11,145	-4%	40%
	12210 Mild Mental Handicap	\$28,056	\$81,644	\$83,479	198%	2%
	12220 Moderate Mental Handicap	\$0	\$13,619	\$20,278	n/a	49%
	12310 Orthopedic Impairment	\$2,637	\$11,220	\$20,838	> 500%	86%
	12320 Multiple Handicap	\$0	\$0	\$0	n/a	n/a
	12330 Visual Impairment	\$0	\$0	\$6,252	n/a	n/a
	12340 Hearing Impairment	\$35,486	\$41,193	\$42,454	20%	3%
	12350 Homebound	\$0	\$2,889	\$6,649	n/a	130%
	12420 Emotional Handicap - All Others	\$0	\$0	\$0	n/a	n/a
	12520 Compensatory	\$1,451	\$561	\$500	-66%	-11%
	12620 Learning Disability - All Others	\$55,884	\$100,889	\$108,605	94%	8%
	12710 Equal Opportunity At Risk	\$14,775	\$48,595	\$26,160	77%	-46%
	12810 Special Education Preschool	\$31,123	\$39,540	\$37,922	22%	-4%
	12900 Other Special Programs	\$2,867	\$0	\$381	-87%	n/a
	14100 Elementary	\$10,135	\$0	\$0	-100%	n/a
	14300 High School	\$11,499	\$13,946	\$7,785	-32%	-44%
	16100 Remediation Testing	\$10,264	\$0	\$0	-100%	n/a
	16200 Preventive Remediation	\$4,095	\$5,014	\$7,663	87%	53%
	22210 Service Area Direction	\$0	\$0	\$0	n/a	n/a
	22220 School Library	\$74,573	\$89,161	\$88,056	18%	-1%
	22230 Audiovisual	\$1,786	\$0	\$0	-100%	n/a
	22250 Computer Assisted Instruction Services	\$2,809	\$0	\$0	-100%	n/a
	22290 Other Education Media Services	\$7,059	\$0	\$0	-100%	n/a
	24100 Office of the Principal Services	\$263,269	\$344,058	\$349,999	33%	2%
	25820 Textbooks and Repairs	\$58,051	\$63,951	\$68,797	19%	8%
	25840 Other Textbook Rental Services	\$0	\$410	\$1,538	n/a	275%
	26497 Teachers Retirement Fund	\$24,818	\$179,077	\$187,427	> 500%	5%
	41100 Transfer Tuition	\$9,200	\$1,412	\$18,245	98%	> 500%
	41300 Area Vocational Schools	\$15,124	\$27	\$0	-100%	-100%
Student Academic Achievement Total		\$2,634,733	\$3,345,882	\$3,475,464	32%	4%

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Blue River Valley Schools (3405)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Instructional Support						
	21220 Counseling Services	\$49,472	\$43,017	\$44,257	-11%	3%
	21340 Nurse Services	\$12,375	\$20,589	\$20,154	63%	-2%
	21390 Other Health Services	\$2,359	\$485	\$491	-79%	1%
	21420 Psychological Testing	\$3,676	\$7,375	\$7,000	90%	-5%
	21610 Service Area Direction	\$34,822	\$37,955	\$40,468	16%	7%
	21690 Other Special Education Administration	\$4,476	\$6,271	\$6,923	55%	10%
	22110 Service Area Direction	\$1,828	\$1,924	\$2,634	44%	37%
	22120 Instruction & Curriculum Development	\$5,324	\$10,625	\$19,970	275%	88%
	22130 Instructional Staff Training Services	\$3,962	\$3,314	\$1,000	-75%	-70%
	22190 Instructional Staff Training Services - Other	\$0	\$0	\$0	n/a	n/a
	23110 Service Area Direction	\$13,589	\$21,003	\$20,270	49%	-3%
	23120 Service Area Assistants	\$32,880	\$39,699	\$40,413	23%	2%
	23190 Other Governing Body Services	\$2,460	\$12,746	\$3,512	43%	-72%
	23210 Office of the Superintendent	\$105,215	\$138,173	\$136,593	30%	-1%
	23290 Other Executive Administrative Services	\$4,111	\$6,486	\$4,513	10%	-30%
	24900 Other Support Services - School Admin.	\$0	\$0	\$0	n/a	n/a
	26710 Technology Support and Maintenance	\$0	\$1,687	\$0	n/a	-100%
Student Instructional Support Total		\$276,548	\$351,350	\$348,198	26%	-1%
Overhead and Operational						
	23150 Legal Services	\$3,000	\$6,000	\$3,000	0%	-50%
	23160 Promotion Expenses	\$1,046	\$3,865	\$3,197	206%	-17%
	23230 Staff Relations and Negotiations	\$1,000	\$0	\$0	-100%	n/a
	25291 Refund of Revenue	\$2,058	\$2,895	\$2,753	34%	-5%
	25296 Cash Change	\$150	\$181	\$206	37%	14%
	25360 Rent of Buildings & Equipment	\$8,161	\$24,039	\$10,546	29%	-56%
	25420 Maintenance of Buildings	\$277,863	\$431,075	\$385,532	39%	-11%
	25430 Maintenance of Grounds	\$133	\$1,020	\$0	-100%	-100%
	25440 Maintenance of Equipment	\$61,284	\$78,374	\$52,503	-14%	-33%
	25450 Vehicle Maintenance (other than buses)	\$467	\$0	\$130	-72%	n/a
	25460 Security Services	\$0	\$3,009	\$1,284	n/a	-57%
	25470 Insurance (other than buses)	\$14,786	\$122,415	\$79,772	440%	-35%
	25510 Service Area Direction	\$38,180	\$67,372	\$66,622	74%	-1%
	25520 Vehicle Operation	\$64,074	\$101,881	\$108,258	69%	6%
	25530 Monitoring Services	\$0	\$1,279	\$0	n/a	-100%
	25540 Vehicle Servicing and Maintenance	\$42,324	\$74,749	\$88,852	110%	19%
	25550 Purchase of School Buses	\$43,833	\$56,063	\$121,599	177%	117%

School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data

Blue River Valley Schools (3405)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
	25560 Insurance on Buses	\$3,929	\$2,881	\$5,010	28%	74%
	25570 Insurance on Pupils	\$2,204	\$242	\$0	-100%	-100%
	25580 Contracted Transportation Services	\$109,014	\$33,864	\$33,633	-69%	-1%
	25591 Bus Driver Training	\$735	\$927	\$1,254	71%	35%
	25620 Food Preparation and Dispensing	\$86,868	\$94,254	\$87,032	0%	-8%
	25640 Food Purchases	\$102,023	\$127,759	\$142,316	39%	11%
	25690 Other Food Services	\$3,842	\$1,030	\$1,625	-58%	58%
	26495 Official Bonds	\$450	\$220	\$570	27%	159%
	32000 Community Recreation	\$1,100	\$600	\$550	-50%	-8%
	34000 Athletic Coaches	\$50,332	\$63,095	\$62,902	25%	0%
	39900 Other Community Services	\$695	\$724	\$568	-18%	-22%
Overhead and Operational Total		\$919,551	\$1,299,812	\$1,259,715	37%	-3%
Nonoperational						
	25330 Professional Services	\$3,666	\$0	\$0	-100%	n/a
	25340 Educational Specifications Development	\$0	\$895	\$0	n/a	-100%
	25350 Building Acquisition/Construction/Improvement	\$504	\$0	\$0	-100%	n/a
	25351 Building Acquisition/Construction/Improvement	\$278,131	\$65,855	\$65,818	-76%	0%
	25355 Sports Facilities	\$0	\$7,000	\$17,208	n/a	146%
	25370 Purchase of Moveable Equipment	\$66,028	\$77,415	\$27,316	-59%	-65%
	25380 Purchase of Mobile or Fixed Equipment	\$120,946	\$79,307	\$57,224	-53%	-28%
	25390 Other Facilities Acquisition & Construction	\$0	\$19,929	\$0	n/a	-100%
	53100 Buildings, LEASE RENTAL	\$212,000	\$372,000	\$764,000	260%	105%
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$7,869	\$15,224	\$16,307	107%	7%
Nonoperational Total		\$689,144	\$637,624	\$947,873	38%	49%
prorated						
	26491 PERF	\$40,999	\$66,035	\$65,001	59%	-2%
	26492 Social Security	\$220,523	\$271,335	\$279,380	27%	3%
	26493 Workmen's Compensation	\$13,718	\$10,253	\$14,539	6%	42%
	26494 Group Insurance	\$268,839	\$342,801	\$407,442	52%	19%
	26496 Unemployment Compensation	\$0	\$2,866	\$3,289	n/a	15%
	26498 Severance/Early Retirement Pay	\$13,087	\$45,785	\$49,773	280%	9%
prorated Total		\$557,165	\$739,075	\$819,423	47%	11%

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Blue River Valley Schools (3405)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
1006 Category		FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase			
	Student Academic Achievement	\$3,067,417	\$3,920,599	\$4,119,484	34%	5%	60.4%	61.5%	60.1%
	Student Instructional Support	\$321,004	\$408,383	\$412,159	28%	1%	6.3%	6.4%	6.0%
	Overhead and Operational	\$999,577	\$1,407,137	\$1,371,156	37%	-3%	19.7%	22.1%	20.0%
	Nonoperational	\$689,144	\$637,624	\$947,873	38%	49%	13.6%	10.0%	13.8%
	Grand Total	\$5,077,141	\$6,373,744	\$6,850,672	35%	7%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	66.7%	67.9%	66.1%